COMMONWEALTH OF KENTUCKY
KENTUCKY BOARD OF TAX APPEALS
FILE NO. K03-S-16

WILLIAM AND WANDA BURGESS **APPELLANTS**
Represented by:
Self

v.

ORDER NO. K-19156

WOODFORD COUNTY PROPERTY
VALUATION ADMINISTRATOR **APPELLEE**

* * * * * * * *

The Kentucky Board of Tax Appeals has delegated authority to a hearing officer pursuant to KRS 13B.030. The hearing officer entered a recommended order in compliance with the provisions of KRS 13B.110. No exceptions or objections to the recommended order were filed. The Board has reviewed the record and the recommended order. The recommended order states:

RECOMMENDED DEFAULT ORDER

The Kentucky Board of Tax Appeals has delegated authority to its Chairman, George H. Helton, to act as a hearing officer pursuant to KRS 13B.030. The hearing officer appeared and called the above case at the time and place specified in the Notice of Hearing.

The Appellants failed to attend the hearing. Based on the Appellants' failure to attend, the Hearing Officer recommends a default order be processed as provided for in KRS

13B.080(6), and recommends that the Appellants' property be valued at $78,000.00 for the 2003 tax year.

This is a recommended order, and each party shall have fifteen (15) days from the date this recommended order is mailed within which to file exceptions to the recommendations with the Kentucky Board of Tax Appeals. This recommended order has been sent by first class mail on the date below to the last known address of the parties. Failure to file exceptions may prevent a party from pursuing further appeal of this recommended order

ORDER

The Kentucky Board of Tax Appeals has considered the record, and accepts the recommended order of the hearing officer, and adopts it as the Board's final order. Failure to file exceptions to an administrative hearing officer's recommendations after a hearing constitutes a failure to exhaust administrative remedies and precludes appellate review. *Swatzell v. Natural Resources and Environmental Protection Cabinet*, Ky App 962 SW 2d 866 (1998). The following information is provided pursuant to the final order requirements of KRS Chapter 13B:

This is a final and appealable order which may be appealed to the Circuit Court of the county in which the appeal originated by filing a petition of appeal in the appropriate Circuit Court within thirty (30) days after this final order is mailed or delivered by personal service, pursuant to KRS 13B.140(1) and KRS 131.370(1). Copies of the petition of appeal shall be served by the Petitioner upon the Kentucky Board of Tax Appeals and all parties of record. The petition of appeal shall include the names and addresses of all parties to the proceedings and the Kentucky Board of Tax Appeals, and a statement of the grounds on which the review is requested. The petition of appeal shall be accompanied by a copy of this final order. Within twenty (20) days after service of the petition of appeal, or within further time allowed by the Circuit Court, the Kentucky Board of Tax Appeals shall transmit to the reviewing court the original or a certified copy of the official record of the proceeding under review in compliance with KRS 13B.140(3).

DATE OF ORDER
AND MAILING:
June 15, 2004

BILL RICE
KENTUCKY BOARD OF TAX APPEALS

ATTEST:

BILL BEAM, JR.
EXECUTIVE DIRECTOR